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**For Details, Contact:**

**Harold McKinney**  
Legal Counsel  
Phone (502) 564-5841  
Fax (502) 564-2912  
email  
hmckinne@apal.aud.state.ky.us

**Edward B. Hatchett, Jr.**  
**Auditor of Public Accounts**  
**144 Capitol Annex**  
**Frankfort, KY 40601**

**News from State Auditor Ed Hatchett's Office**

**Hatchett Releases Audit of Estill County  
Fiscal Court**

*Audit notes several deficiencies in jail operations*

(Frankfort) State Auditor Ed Hatchett has released his audit of the financial statements of the Estill County Fiscal Court for the fiscal year ended June 30, 1998. As Auditor of Public Accounts, Hatchett is responsible for auditing the financial statements of Kentucky's county governments and state agencies. State law requires annual audits of county fiscal courts.

The audit contains the following comments:

- The fiscal court should direct the Jailer to improve accounting procedures for jail commissary fund transactions.
- The Jailer should reimburse, from personal funds, \$1,704 to the Estill County Fiscal Court and \$126 to the Jail Commissary Fund for undocumented expenditures.
- A lack of segregation of duties is evident in regard to the Jail Commissary Fund.
- The Jailer should properly collect and account for work release fees. Specifically, the Jailer failed to collect and remit to the County Treasurer \$5,244 in work release fees.
- The Jailer should properly collect and account for bail bond fees. Specifically, the Jailer failed to collect and remit to the County Treasurer \$1,100 in bail bond fees.

The report found that the county's financial statements, in all material aspects, fairly present the county's financial transactions.